

MANUAL TRANSMITTAL

Department
of the
Treasury

Internal
Revenue
Service

1.15.3

JANUARY 1, 2003

PURPOSE

This transmits a complete revision of IRM 1.15.3, Disposing of Records, formerly IRM 1.15.1 Chapter 3.

BACKGROUND

This IRM provides purpose, authorities, directives, and responsibilities for the Records Management Program. This section is primarily for use by records management staff in AWSS, Real Estate and Facilities Management.

The IRM was last revised in 1998. Since then, there have been a number of major reorganization approved by the Commissioner, the Deputy Commissioner, and chief officers.

NATURE OF MATERIALS

This transmittal conforms to the new IRM format and style.

INTENDED AUDIENCE

AWSS (Property and Real Estate)

EFFECT ON OTHER DOCUMENTS

This material replaces text contained in IRM 1.15.1 Chapter 3, which is obsolete.

Ronald R. Stephen
Director, Real Estate and
Facilities Management

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- 1.15.3-1 Destruction Certification

1.15.3.1 (01-01-2003)
Overview

- (1) This section explains how to destroy, sell or salvage records once their life cycle is complete.

1.15.3.1.1 (01-01-2003)
Section Topics

- (1) The following topics are included in this section:
- Authority to Destroy Records
 - Emergency Disposal
 - Disposal Lists
 - Destruction of Records at the Federal Records Center
 - Sale of Records
 - Donation for Salvage
 - Donation for Preservation and Use

1.15.3.2 (01-01-2003)
Authority to Destroy Records

- (1) Records may be destroyed only according to instructions in the Service's record control schedules.

Note: Site audit records are subject to the General Accounting Office's (GAO) disposal authority. Therefore, maintain and destroy these records according to GAO requirements, found in General Records Schedules, pp 6/1–5.

1.15.3.2.1 (01-01-2003)
Destroying Records in the Custody of the IRS

If the records include	then
tax data (tax returns, return information, copies of tax returns, charge-out documents for tax returns, microfilm registers, indexes and directories, and magnetic tape), or Privacy Act information (Social Security Number; home street address, etc.)	choose one: shred, pulp, macerate, burn, or erase.
material affecting national security and are classified under Executive Order 12958,	See IRM 1.16.8.3.3. (soon to be issued as 1.16.13 - catalog number 31803N).
material which does not require special protection or handling,	treat as waste paper.

1.15.3.2.2 (01-01-2003)
Destruction Certification for Court Purposes

- (1) Destruction Certification (Exhibit 1.15.3–1), which may be reproduced, is to be used to certify the destruction of IRS records for court purposes. Records Managers are authorized to issue notarized destruction certifications after verification that a particular accession of records or that a record has been destroyed.

1.15.3.2.3 (01-01-2003)

**Unauthorized or
Accidental
Destruction of
Records**

- (1) Unauthorized destruction is the removal from the legal custody of the Federal Government or the alienation, alteration, or mutilation of records without regard to the provisions of IRS' Records Control Schedules (RCS). IRS Employees should guard against such destruction or loss of official records.
- (2) Employees should report, in writing to their Area Records Manager or the IRS Records Officer, any unauthorized unlawful, or accidental destruction, defacing, or alteration, of records in their custody or the Service's custody. This requirement implements 36 CFR Section 1228.104. In accordance with this section, the IRS Records Officer must furnish a report to the National Archives and Records Administration (NARA).

1.15.3.3 (01-01-2003)

**Emergency
Disposal**

- (1) Under certain conditions, records may be destroyed without regard to records control schedules as described in the paragraphs below. (See 36 C.F.R. Part 1228, Subpart F.)
- (2) Menaces to human life, health or to property:
 - a. When such records are identified, notify the IRS Records Officer, who will inform the Commissioner, who will then notify NARA, specifying the nature of the records, their location and quantity, and the nature of the menace.
 - b. If NARA concurs, the Archivist will direct the immediate destruction of the records.

Exception: If any still or motion picture film on nitrocellulose base has become soft, sticky, is emitting a noxious odor, contains gas bubbles, or has deteriorated to an acrid powder, the Commissioner shall, without prior NARA authorization, arrange for its destruction, whether by burial in landfills or by arranging for salvage destruction for its silver content when sufficient quantity warrants such salvage. In any case, such film should be removed from occupied buildings as soon as possible. Within 30 days after destruction, the IRS Records Officer shall notify the Commissioner and submit a written statement to NARA, College Park, Maryland, describing the film and showing when, where, and how destruction was accomplished.

- (3) State of war or threatened war:
 - a. Outside the territorial limits of the United States, records may be destroyed during a state of war between the United States and any other nation or when hostile action by a foreign power seems imminent. Only the Commissioner may make such a determination and that the records' retention would be prejudicial to the United States' interests or are occupying space needed for military purposes and are without sufficient administrative, legal, research, or other value to warrant their continued preservation.

- b. Within six (6) months after the destruction, the Commissioner shall submit to NARA a written statement describing the character of any records destroyed and showing when and where destruction was accomplished.

1.15.3.4 (01-01-2003) Disposal Lists

- (1) Disposal lists are for non-recurrent records. These lists provide one-time authority for the immediate disposal of existing records no longer accumulating and having no further value or no longer being created. These lists can be authorized only by the IRS Records Officer, and individual offices are responsible for notifying their Information Resource Coordinator (IRC) or Area Records Manager of the need for such a list.

Example: Create and use disposal lists for administrative records associated with incomplete projects or programs, or for record series that are frozen for legal purposes and submit to the Area Records Manager.

- (2) The IRS Records Officer will develop records disposal lists as required or based on information submitted by Area Records Managers from the IRCs.
- (3) The IRS Records Officer will issue disposal lists through the Internal Management Document Distribution System.

1.15.3.5 (01-01-2003) Destruction of Records at the Federal Records Center

- (1) When records at the Federal Records Center (FRC) are eligible for destruction, the FRC issues a Form NA-13001, *Notice of Eligibility for Disposal*, at least 90 days before the date the records are scheduled for destruction. The Area Records Managers verify the information on the Form NA-13001 against their reference copy of the SF-135 provided at the time of retirement. A copy of the NA-13001, with a cover letter stating agreement to destroy the subject records will be sent to the appropriate IRC for review and coordination. The IRC determines:

If the originating office	then
agrees with the upcoming disposal,	the IRC or appropriate manager signs and dates cover letter and copy of the NA-13001 (if provided) and returns them to the Area Records Manager for action. The Area Records Manager will annotate and keep the official copy for the Service (SF-135 and NA-13001). The Area Records Manager will then forward a copy of the NA-13001 and cover letter to NARA, agreeing to the destruction of the identified records.

If the originating office	then
still has a need for the records (typically due to pending litigation or when implementing office automation),	the IRC or the appropriate manager will submit written justification to the Area Records Manager within 60 days why the records should not be destroyed at this time. In addition, a new or proposed disposal date will be provided by the office of record with their request. The Area Records Manager then forwards the request to the IRS Records Officer for action and coordination with the FRC.

1.15.3.6 (01-01-2003)
Sale of Records

- (1) When possible, paper records will be sold as waste. The contract for the sale will prohibit resale or use as records or documents. The contract will further state that records containing protected information, such as taxpayer or privacy act data, will be destroyed beyond legibility or reconstruction. See the Physical Security Handbook for approved methods of destruction, e.g. shredding, burning or pulping.
- (2) The Privacy Act Notification and the clause entitled Privacy Act, See 48 C.F.R. Subpart 24.1, 48 C.F.R. §§ 52.224–1, 52.224–2, and 31 C.F.R. Subtitle A, Part 1, Subpart C, should also be included in the contract. If the material is removed from the IRS facility under circumstances that prohibit immediate destruction, the container used for removal must lock in such a manner that a seal may be applied. The seal will then be removed by the witnessing IRS employee at the time of destruction.

1.15.3.7 (01-01-2003)
Donation for Salvage

- (1) For small quantities, donate the paper records to local public or non-profit institutions or agencies. Take the necessary precautions to make sure that the materials are not sold as documents and that the interests of the United States and of private individuals are protected. In all cases, donations of records must be approved and authorized by the IRS Records Officer prior to transferring the records.

1.15.3.8 (01-01-2003)
Donation for Preservation and Use

- (1) To serve the public interest, the IRS may donate records authorized for disposal to another government agency, organization, institution, corporation or person that has made application for them. The following terms must be met:
 - a. The proposed recipient agrees not to sell the records as records or documents;
 - b. The donation is made without cost to the United States Government;
 - c. The records do not contain information, the disclosure of which is prohibited by law or would be contrary to the public interest;
 - d. Donations to a foreign government will not be approved unless such government has an official interest in the records; and
 - e. Donations to persons or commercial businesses will not be approved unless the records are directly related to the custody or operation of properties acquired from the Government.

- (2) If, in the opinion of management officials donation is acceptable, approval of the proposed donation must be obtained through:
 - a. Local management officials and
 - b. The IRS Records Officer.

1.15.3.8.1 (01-01-2003)

Reporting Donation of Records

- (1) The IRS Records Officer will request approval of each donation of records from the National Archives and Records Administration as required in section by 36 C.F.R. 1228.60. Upon approval or denial, the IRS Records Officer will notify the requestor of the appropriate action to be taken. In the case of denial, the records must be destroyed in accordance with the appropriate RCS.

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**Exhibit 1.15.3-1 (01-01-2003)
Destruction Certification**

**DESTRUCTION CERTIFICATION
UNITED STATES DISTRICT COURT
FOR THE
DISTRICT OF COLUMBIA**

<u>ELM, Mary and John</u>)	
Plaintiff,)	
)	
v.)	Civil No. <u>43267-B</u>
)	
<u>United States of America</u>)	
Defendant)	

CERTIFICATION

I, John Oak, being duly sworn, depose and say:

1. I am the Records Manager at the Kansas City Service Center. My responsibilities as Records Manager include, among others, planning and coordinating records-related activities, furnishing technical advice and assistance, conducting paperwork management studies, establishing timetables for retiring major record groups to Federal Records Centers, serving as a liaison with the Federal Records Centers within their sphere of operation, and providing destruction certifications for court purposes.
2. In connection with the above captioned lawsuit I have been asked to certify whether the following requested records have been destroyed: Records pertaining to Plaintiff's Individual Income Tax Return and related documents for 1986. According to the Service Center's records, the requested documents were placed in box number three (3) and accession number 58-87-0023. Accession number 58-87-0023 was shipped to the Kansas City Federal Records Center on February 3, 1987.
3. In response to this request I made a telephone call to the Kansas City Federal Records Center. That Federal Records Center maintains an official record of all accessions (boxes of documents) received from this Service Center that have been destroyed. I was informed by the Records Center that this accession was destroyed on April 30, 1995.
4. The charge out cards pertaining to accession number 58-87-0023, which evidence whether a document has been removed from an accession after it has been received by the Records Center, were destroyed along with that accession. The Internal Revenue Service does not maintain independent records which would indicate whether a document was removed from the accession while it was under the control of the Federal Records Center. Therefore, the Service has no record of whether the requested documents were removed from that accession.
5. Based upon current Internal Revenue Service records within my control, I certify that box number 3, given accession number 58-87-0023, was destroyed. Internal Revenue Service's records described in paragraph 2 were included in box number 3, accession number 58-87-0023 when shipped to the Federal Records Center on February 3, 1987.

John Oak
Records Officer
Kansas City Service Center
Kansas City, Missouri

Subscribed and sworn to before me this 14 day of October 1996

My Commission expires: January 31, 1998.

James Maple
Notary Public

